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MONTANA

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STATE-WIDE

COST ALLOCATION

PLAN

FISCAL YEAR
ENDING JUNE 30, 1980

Office of the Governor

Budget and Program Planning

Capitol Building - Helena, Montana 59601

Thomas L. Judge
Governor

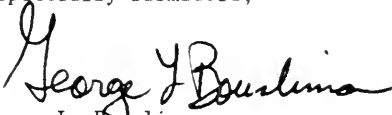
George L. Bousliman
Director

Richard L. O'Brien
Assistant Regional Director for Management and Finance
Department of Health, Education and Welfare
Federal Office Building
1961 Stout Street
Denver, Colorado 80202

Dear Mr. O'Brien:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1980, in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "George L. Bousliman", written over a horizontal line.

George L. Bousliman
Director

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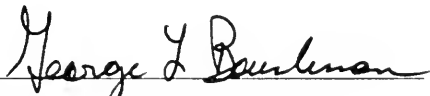
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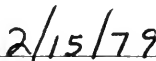
CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE

STATE OFFICIAL-STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation Plan for the fiscal year ending June 30, 1980, is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.



George L. Bousliman, Director
Office of Budget and Program Planning



Date

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MONTANA COST ALLOCATION PLAN

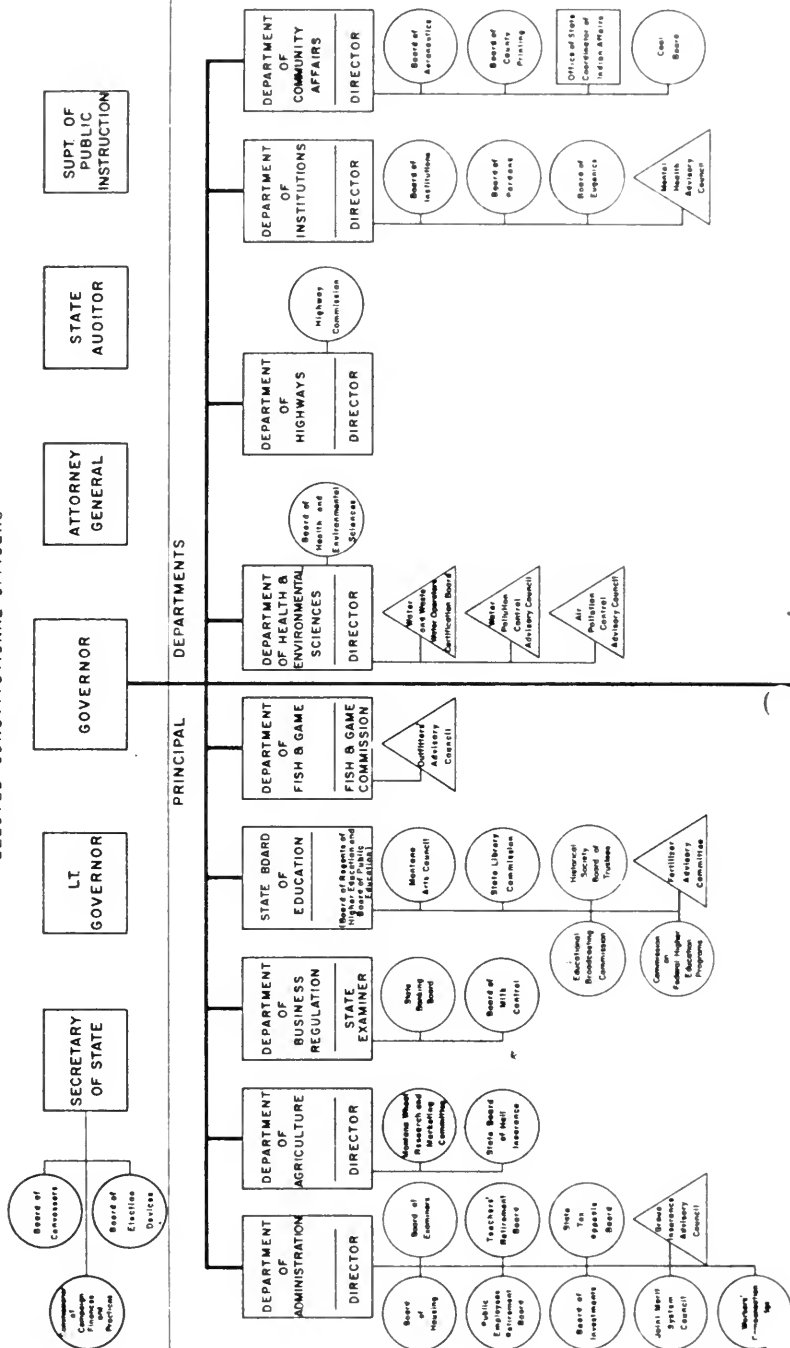
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STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH

JULY 1, 1977

ELECTED CONSTITUTIONAL OFFICERS



DEPARTMENT OF ADMINISTRATION

ACCOUNTING DIVISION
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$619,403	\$ 0	\$619,403
Equipment	331	331	0
Central Administration ¹	<u>9,416</u>	<u>0</u>	<u>9,416</u>
Total	<u>\$629,150²</u>	<u>\$ 331</u>	<u>\$628,819</u>

The Accounting Division of the Department of Administration is responsible for the daily processing of all Statewide Budgeting and Accounting System documents submitted by agencies and subsequent distribution of month-end financial reports derived from these documents. The major goal of this Division is to provide timely processing of daily documents and complete accurate financial reports to assist in carrying out the operation of state government.

Costs are allocated on the basis of accounting transactions per agency.

¹The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The \$184,545 operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program. Approximately 45.8% of the Department's programs are included in the indirect cost pool.

²Operational and equipment categories reflected on page 278 of the Financial Report for FY 1978.

MONTANA COST ALLOCATION PLAN

Accounting Division

Agencies Receiving Services	Cost Distribution		Roll Forward		Fixed Per Agreement FY80
	\$.262 Per Transaction		Actual FY76	Adjustment	
Transactions Amount					
ELECTED OFFICIALS					
Legislative Branch	8,744	\$ 2,295	\$ 407	\$ 1,888	\$ 4,183
Governor	11,303	2,967	5,555	(2,588)	379
Superintendent of Public Instruction	62,152	16,314	20,659	(4,345)	11,969
State Auditor	65,503	17,194	0	17,194	34,388
Secretary of State	2,111	554	0	554	1,108
ADMINISTRATION, Department of	52,865	13,877	17,911	(4,034)	9,843
AGRICULTURE, Department of	12,373	3,248	4,738	(1,490)	1,758
BUSINESS REGULATION, Department of	7,123	1,870	0	1,870	3,740
COMMUNITY AFFAIRS, Department of	19,839	5,208	8,517	(3,309)	1,899
EDUCATION					
Agricultural Experiment Station	21,891	5,746	5,556	190	5,936
Cooperative Extension Service	8,329	2,186	983	1,203	3,389
Deaf and Blind, School for	4,388	1,152	2,376	(1,224)	(72)
Eastern Montana College	92,630	24,314	3,461	20,853	45,167
Commissioner of Higher Education	2,455	645	582	63	708
Historical Society	8,436	2,215	2,567	(352)	1,863
Library Commission	3,475	912	1,500	(588)	324
Montana Arts Council	1,830	481	429	52	533
Montana Tech.	22,576	5,926	2,108	3,818	9,744
Montana State University	225,452	59,178	11,971	47,207	106,385
Northern Montana College	31,591	8,292	4,076	4,216	12,508
University of Montana	630,286	165,442	10,018	155,424	320,866
Vocational Ed., Advisory Council for	765	200	368	(168)	32
Western Montana College	10,620	2,788	1,152	1,636	4,424
FISH AND GAME, Department of	182,509	47,906	31,980	15,926	63,832
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	57,314	15,044	20,662	(5,618)	9,426
HIGHWAYS, Department of	98,297	25,802	38,867	(13,065)	12,737
INSTITUTIONS, Department of					
Boulder River School and Hospital	24,787	6,506	6,496	10	6,516
Center for the Aged	4,426	1,162	924	238	1,400
Central Office	36,451	9,568	2,850	6,718	16,286
Drug Program	589	155	686	(531)	(376)
Eastmont Training Center	3,919	1,029	1,552	(523)	506
Galen State Hospital	12,220	3,208	3,326	(118)	3,090
Mountain View School	4,811	1,263	2,094	(831)	432
Pardons, Board of	0	0	759	(759)	(759)
Pine Hills School	7,192	1,888	3,542	(1,654)	234
Prison, State	19,939	5,234	4,231	1,003	6,237
Swan River Youth Forest Camp	2,513	660	1,367	(707)	(47)
Veterans' Home	2,934	770	821	(51)	719
Warm Springs State Hospital	31,580	8,290	8,537	(247)	8,043
JUSTICE, Department of					
Attorney General	28,736	7,543	13,433	(5,890)	1,653
Crime Control Commission	8,198	2,152	1,610	542	2,694
LABOR AND INDUSTRY, Department of					
Employment Security Division	9,457	2,482	7,289	(4,807)	(2,325)
Labor Standards Division	11,135	2,923	493	2,430	5,353
Workers' Compensation Division	19,985	5,246	6,158	(912)	4,334
LANDS, Department of					
LIVESTOCK, Department of	9,541	2,505	0	2,505	5,010
MILITARY AFFAIRS, Department of	23,447	6,155	9,753	(3,598)	2,557
Adjutant General	3,583	941	2,175	(1,234)	(293)
Disaster and Emergency Services	2,579	677	1,122	(445)	232
NATURAL RESOURCES & CONSERVATION, Dept. of	33,311	8,744	13,058	(4,314)	4,430
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	16,880	4,431	0	4,431	8,862
PUBLIC SERVICE REGULATION, Dept. of	2,526	664	1,138	(474)	190
REVENUE, Department of	154,873	40,652	0	40,652	81,304
SOCIAL & REHABILITATION SERVICES, Dept. of	237,683	62,389	29,152	33,237	95,626
OTHER	37,435	9,826	97,876	(88,050)	(78,224)
TOTAL	2,395,587	\$628,819	\$416,885	\$211,934	\$840,753

DEPARTMENT OF ADMINISTRATION

GENERAL SERVICES DIVISION
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
al-General			
es	\$2,452,468	\$1,915,352	\$537,116
	23,207	23,207	0
ation	37,281	5,041	32,240
lse			
ce	<u>229,115</u>	<u>30,984</u>	<u>198,131</u>
	<u>\$2,742,071*</u>	<u>\$1,974,584</u>	<u>\$767,487</u>

The General Services Division encompasses those duties assigned the Department of Administration regarding the maintenance and custodial care of the Capitol buildings and grounds, including the supervision of mailing facilities and the allocation of office space. For the purpose of cost allocation, the two building use allowance is included in the total cost of the General Services Division.

The General Services Division's cost is allocated on the basis of square feet of usable office space. Included in the non-allowable costs are: other services provided by the General Services Division contained in Part II of this plan; contingency reserves for maintenance and various other charges assessed individual agencies. These costs include both direct charges to various agencies and those supported by appropriation to the General Services Division.

It is noted that a one time adjustment has been made to the following page major maintenance contingency funds.

Capital and equipment categories reflected on page 279 of FY 1978 Financial

MONTANA COST ALLOCATION PLAN

General Services Division

Agencies Receiving Service	Cost Distribution \$2.29 Per Sq. Ft.		FY79 Plan Adjustment \$.40 Sq. Ft.	Fixed Per Agreement FY80
	Sq. Ft.	Amount		
ELECTED OFFICIALS				
Legislative Branch	16,722	\$ 38,232	(\$ 6,688)	\$ 31,544
Governor	16,007	36,598	(6,402)	30,196
Superintendent of Public Instruction	14,268	32,620	(5,707)	26,913
State Auditor	11,237	25,691	(4,494)	21,197
Secretary of State	5,008	11,450	(2,003)	9,447
ADMINISTRATION, Department of	36,262	82,907	(14,503)	68,404
AGRICULTURE, Department of	15,133	34,598	(6,053)	28,545
EDUCATION				
Historical Society	6,006	13,732	(2,402)	11,330
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	55,842	127,669	(22,336)	105,333
HIGHWAYS, Department of	5,381	12,304	(2,152)	10,152
JUSTICE, Department of				
Attorney General	8,283	18,937	(3,313)	15,624
NATURAL RESOURCES & CONSERVATION, Dept. of	43,869	100,296	(17,547)	82,749
REVENUE, Department of	50,751	116,030	(20,300)	95,730
SOCIAL & REHABILITATION SERVICES, Dept. of	50,458	115,360	(20,183)	95,177
OTHER	465	1,063	(186)	877
TOTAL	<u>335,692</u>	<u>\$767,487</u>	<u>(\$134,269)</u>	<u>\$633,218</u>

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DEPARTMENT OF ADMINISTRATION

RECORDS MANAGEMENT PROGRAM
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$143,552	\$109,171	\$ 34,381
Equipment	48,341	48,341	0
Central Administration	<u>2,182</u>	<u>1,659</u>	<u>523</u>
Total	<u>\$194,075*</u>	<u>\$159,171</u>	<u>\$ 34,904</u>

The Records Management Program is responsible for processing and storing state agency records. Costs are allocated on the basis of dollars of service provided agencies.

* Operational and equipment categories reflected on page 281 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Records Management

Agencies Receiving Service	Dollars of Service Provided	\$.386 per \$1 Amount
ELECTED OFFICIALS		
Legislative Branch	\$ 160	\$ 62
Governor	23	9
Superintendent of Public Instruction	2,830	1,093
State Auditor	4,144	1,600
Secretary of State	30	12
ADMINISTRATION, Department of	6,516	2,516
BUSINESS REGULATION, Department of	195	75
EDUCATION		
Historical Society	7,681	2,966
Montana State University	209	81
University of Montana	172	66
FISH AND GAME, Department of	404	156
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	1,702	657
HIGHWAYS, Department of	1,840	711
INSTITUTIONS, Department of		
Boulder River School and Hospital	3,130	1,212
Central Office	89	34
Eastmont Training Center	8	3
JUSTICE, Department of		
Attorney General	393	152
LABOR AND INDUSTRY, Department of		
Employment Security Division	6,219	2,402
Labor Standards Division	289	112
Workers' Compensation Division	5,132	1,982
LANDS, Department of	3,256	1,257
LIVESTOCK, Department of	8,902	3,438
MILITARY AFFAIRS, Department of		
Adjutant General	3,340	1,290
NATURAL RESOURCES & CONSERVATION, Dept. of	4,697	1,814
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	509	197
PUBLIC SERVICE REGULATION, Dept. of	164	63
REVENUE, Department of	7,950	3,032
SOCIAL & REHABILITATION SERVICES, Dept. of	169	65
OTHER	20,320	7,847
TOTAL	<u>\$ 90,381</u>	<u>\$ 34,904</u>

DEPARTMENT OF ADMINISTRATION

FIRE AND CASUALTY INSURANCE PREMIUMS - GENERAL FUND
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Premiums - General Fund	\$601,874	\$ 0	\$601,874
Central Administration	<u>9,150</u>	<u>0</u>	<u>9,150</u>
Total	<u>\$611,024*</u>	<u>\$ 0</u>	<u>\$611,024</u>

Fire and Casualty Insurance Premiums: This is the cost to the state (excluding units of the University System) for insurance protection from fire and casualties.

The Insurance Section of the Department of Administration publishes a Schedule of State Properties every three years which lists values of all buildings and their contents. The July 1, 1977 report was used to calculate a value for each agency. When two or more agencies share one building in the Capitol Complex, distribution of cost is based on square footage of useable office space.

* General Fund premiums reflected on page 280 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Fire and Casualty Insurance Premiums—General Fund

Agencies Receiving Service	Cost Distribution \$5.38 Per Thousand		Roll Forward		Fixed Per Agreement FY80
	Ins. Value (\$000)	FY78 Amount	Actual FY76	Adjustment	
ELECTED OFFICIALS					
Governor	\$ 1,069	\$ 5,756	\$ 2,783	\$ 2,973	\$ 8,729
Superintendent of Public Instruction	1,450	7,807	7,244	563	8,370
ADMINISTRATION, Department of	1,226	6,601	6,766	(165)	6,436
AGRICULTURE, Department of	127	684	1,368	(684)	0
COMMUNITY AFFAIRS, Department of	726	3,909	2,699	1,210	5,119
EDUCATION					
Deaf and Blind, School for	2,955	15,910	15,725	185	16,095
Historical Society	2,900	15,614	27,585	(11,971)	3,643
FISH & GAME, Department of	3,275	17,633	11,753	5,880	23,513
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	2,614	14,074	11,281	2,793	16,867
HIGHWAYS, Department of	14,674	79,007	73,409	5,598	84,605
INSTITUTIONS, Department of					
Boulder River School and Hospital	9,340	50,288	50,984	(696)	49,592
Center for the Aged	2,774	14,936	9,496	5,440	20,376
Eastmont Training Center	747	4,022	3,022	1,000	5,022
Galen State Hospital	7,623	41,043	39,917	1,126	42,169
Mountain View School	1,313	7,069	6,814	255	7,324
Pine Hills School	3,954	21,289	20,818	471	21,760
Prison, State	9,669	52,059	26,224	25,835	77,894
Swan River Youth Forest Camp	688	3,704	3,422	282	3,986
Veterans' Home	2,059	11,086	10,636	450	11,536
Warm Springs State Hospital	17,034	91,713	79,727	11,986	103,699
LABOR AND INDUSTRY, Department of					
Employment Security Division	4,222	22,732	15,796	6,936	29,668
LIVESTOCK, Department of	147	791	2,831	(2,040)	(1,249)
JUSTICE, Department of					
Attorney General	711	3,828	1,386	2,442	6,270
Highway Patrol	446	2,401	520	1,881	4,282
MILITARY AFFAIRS, Department of					
Adjutant General	5,743	30,921	26,743	4,178	35,099
NATURAL RESOURCES & CONSERVATION, Dept. of	2,158	11,619	9,203	2,416	14,035
SOCIAL & REHABILITATION SERVICES, Dept. of	1,772	9,541	1,081	8,460	18,001
OTHER	12,070	64,987	56,824	8,163	73,150
TOTAL	<u>\$113,486</u>	<u>\$611,024</u>	<u>\$526,057</u>	<u>\$ 84,967</u>	<u>\$695,991</u>

DEPARTMENT OF ADMINISTRATION

FIRE AND CASUALTY INSURANCE PREMIUMS - UNIVERSITY MILLAGE FUND
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Premiums - University Millage Fund	\$282,491	\$ 0	\$282,491
Central Administration	<u>4,294</u>	<u>0</u>	<u>4,294</u>
Total	<u>\$286,785*</u>	<u>\$ 0</u>	<u>\$286,785</u>

Fire and Casualty Insurance Premiums: This is the cost to the University System for insurance protection from fire and casualties. The units of the University System are allocated the costs of the premium paid from the University Millage Fund. This is a different rate and is allocated separately from the General Fund premiums.

The value of the premiums was allocated on the basis of coverage per thousand dollars of assessed value.

* Millage Fund category reflected in Earmarked Revenue Fund on page 280 of FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Fire and Casualty Insurance—University Millage Fund

Agencies Receiving Service	Cost Distribution \$1.38 Per Thousand		Roll Forward		Fixed Per
	Ins. Value (\$000)	FY78 Amount	Actual FY76	Adjustment	Agreement FY80
EDUCATION					
Agricultural Experiment Station	\$ 1,824	\$ 2,523	\$ 2,615	(\$ 92)	\$ 2,431
Cooperative Extension Service	231	320	429	(109)	211
Eastern Montana College	21,508	29,755	31,242	(1,487)	28,268
Montana Tech	10,989	15,202	13,660	1,542	16,744
Montana State University	85,345	118,068	104,227	13,841	131,909
Northern Montana College	14,108	19,517	20,434	(917)	18,600
University of Montana	62,611	86,618	90,066	(3,448)	83,170
Western Montana College	10,685	14,782	15,589	(807)	13,975
TOTAL	<u>\$207,301</u>	<u>\$286,785</u>	<u>\$278,262</u>	<u>\$ 8,523</u>	<u>\$295,308</u>

DEPARTMENT OF ADMINISTRATION

MANAGEMENT SYSTEMS DIVISION
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational- Management Systems	\$198,527	\$ 0	\$198,527
Equipment	2,459	2,459	0
Central Administration	<u>3,018</u>	<u>0</u>	<u>3,018</u>
Total	<u>\$204,004*</u>	<u>\$ 2,459</u>	<u>\$201,545</u>

The Management Systems Division of the Department of Administration is responsible for developing and updating computer software for the Statewide Budgeting and Accounting System.

The Division's costs are allocated on the basis of accounting transactions per agency.

* Operational and equipment categories reflected on page 279 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Management Systems Division

Agencies Receiving Services	Cost Distribution \$.084 Per Transaction		Roll Forward		Fixed Per Agreement FY80
	Transactions	Amount	Actual FY76	Adjustment	
ELECTED OFFICIALS					
Legislative Branch	8,744	\$ 736	\$ 216	\$ 520	\$ 1,256
Governor	11,303	951	2,951	(2,000)	(1,049)
Superintendent of Public Instruction	62,152	5,229	10,976	(5,747)	(518)
State Auditor	65,503	5,511	0	5,511	11,022
Secretary of State	2,111	178	0	178	356
ADMINISTRATION, Department of	52,865	4,448	9,516	(5,068)	(620)
AGRICULTURE, Department of	12,373	1,041	2,518	(1,477)	(436)
BUSINESS REGULATION, Department of	7,123	599	0	599	1,198
COMMUNITY AFFAIRS, Department of	19,839	1,669	4,526	(2,857)	(1,188)
EDUCATION					
Agricultural Experiment Station	21,891	1,842	2,952	(1,110)	732
Cooperative Extension Service	8,329	701	522	179	880
Deaf and Blind, School for	4,388	369	1,262	(893)	(524)
Eastern Montana College	92,630	7,793	1,839	5,954	13,747
Commissioner of Higher Education	2,455	207	309	(102)	105
Historical Society	8,436	710	1,364	(654)	56
Library Commission	3,475	292	797	(505)	(213)
Montana Arts Council	1,830	154	228	(74)	80
Montana Tech.	22,576	1,899	1,120	779	2,678
Montana State University	225,452	18,967	6,361	12,606	31,573
Northern Montana College	31,591	2,658	2,166	492	3,150
University of Montana	630,286	53,026	5,323	47,703	100,729
Vocational Ed., Advisory Council for	765	64	196	(132)	(68)
Western Montana College	10,620	893	612	281	1,174
FISH AND GAME, Department of	182,509	15,355	16,991	(1,636)	13,719
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	57,314	4,822	10,978	(6,156)	(1,334)
HIGHWAYS, Department of	98,297	8,270	20,651	(12,381)	(4,111)
INSTITUTIONS, Department of					
Boulder River School and Hospital	24,787	2,085	3,452	(1,367)	718
Center for the Aged	4,426	372	491	(119)	253
Central Office	36,451	3,067	1,514	1,553	4,620
Drug Program	589	50	365	(315)	(265)
Eastmont Training Center	3,919	330	825	(495)	(165)
Galen State Hospital	12,220	1,028	1,767	(739)	289
Mountain View School	4,811	405	1,113	(708)	(303)
Pardons, Board of	0	0	403	(403)	(403)
Pine Hills School	7,192	605	1,882	(1,277)	(672)
Prison, State	19,939	1,677	2,249	(572)	1,105
Swan River Youth Forest Camp	2,513	211	726	(515)	(304)
Veterans' Home	2,934	247	436	(189)	58
Warm Springs State Hospital	31,580	2,657	4,536	(1,879)	778
JUSTICE, Department of					
Attorney General	28,736	2,418	7,137	(4,719)	(2,301)
Crime Control Commission	8,198	690	856	(166)	524
LABOR AND INDUSTRY, Department of					
Employment Security Division	9,457	796	3,873	(3,077)	(2,281)
Labor Standards Division	11,135	937	263	674	1,611
Workers' Compensation Division	19,985	1,681	3,272	(1,591)	90
LANDS, Department of	9,541	803	0	803	1,606
LIVESTOCK, Department of	23,447	1,973	5,182	(3,209)	(1,238)
MILITARY AFFAIRS, Department of					
Adjutant General	3,583	301	1,156	(855)	(554)
Disaster and Emergency Services	2,579	217	596	(379)	(162)
NATURAL RESOURCES & CONSERVATION, Dept. of	33,311	2,802	6,938	(4,136)	(1,334)
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	16,880	1,420	0	1,420	2,840
PUBLIC SERVICE REGULATION, Dept. of	2,526	213	605	(392)	(179)
REVENUE, Department of	154,873	13,030	0	13,030	26,060
SOCIAL & REHABILITATION SERVICES, Dept. of	237,683	19,996	15,489	4,507	24,503
OTHER	37,435	3,150	51,993	(48,843)	(45,693)
TOTAL	2,395,587	\$201,545	\$221,493	(\$ 19,948)	\$ 181,596

DEPARTMENT OF ADMINISTRATION

PERSONNEL
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational-Personnel	\$862,480	\$172,120	\$690,360
Equipment	40,850	40,850	0
Local Assistance & Grants	43,207	43,207	0
Central Administration	<u>13,111</u>	<u>2,616</u>	<u>10,495</u>
Total	<u>\$959,648*</u>	<u>\$258,793</u>	<u>\$700,855</u>

The Personnel Division of the Department of Administration is responsible for operating a statewide personnel system. Also included are those duties concerning labor relations. Allowable costs consist of state supported costs of the program.

Costs are allocated on the basis of full time equivalent (FTE) employees.

* Operational, equipment and local assistance and grants categories reflected on page 280 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Personnel Division

Agencies Receiving Services	Cost Distribution		Roll Forward		Fixed Per Agreement FY80
	\$46.63 Per FTE No. of FTEs	Amount	Actual FY76	Adjustment	
ELECTED OFFICIALS					
Legislative Branch	114.00	\$ 5,316	\$ 136	\$ 5,180	\$ 10,496
Governor	90.78	4,233	1,921	2,312	6,545
Superintendent of Public Instruction	181.60	8,468	4,527	3,941	12,409
State Auditor	50.00	2,331	0	2,331	4,662
Secretary of State	33.17	1,547	0	1,547	3,094
ADMINISTRATION, Department of	406.06	18,934	4,553	14,381	33,315
AGRICULTURE, Department of	84.94	3,961	1,997	1,964	5,925
BUSINESS REGULATION, Department of	55.25	2,576	0	2,576	5,152
COMMUNITY AFFAIRS, Department of	142.89	6,663	4,176	2,487	9,150
EDUCATION					
Agricultural Experiment Station	312.90	14,590	8,540	6,050	20,640
Cooperative Extension Service	117.76	5,491	4,800	691	6,182
Deaf and Blind, School for	99.18	4,625	2,516	2,109	6,734
Eastern Montana College	309.23	14,419	10,863	3,556	17,975
Commissioner of Higher Education	19.50	909	542	367	1,276
Historical Society	41.19	1,921	1,059	862	2,783
Library Commission	26.33	1,223	668	560	1,788
Montana Arts Council	6.00	280	108	172	452
Montana Tech.	163.45	7,621	5,004	2,617	10,238
Montana State University	1,019.21	47,525	32,147	15,378	62,903
Northern Montana College	157.55	7,346	4,079	3,267	10,613
University of Montana	904.49	42,176	35,763	6,413	48,589
Vocational Ed., Advisory Council for	2.03	95	55	40	135
Western Montana College	95.28	4,443	2,597	1,846	6,289
FISH AND GAME, Department of	503.14	23,461	12,451	11,010	34,471
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	319.08	14,878	8,698	6,180	21,058
HIGHWAYS, Department of	2,217.14	103,384	59,048	44,336	147,720
INSTITUTIONS, Department of					
Boulder River School and Hospital	597.83	27,876	20,615	7,261	35,137
Center for the Aged	94.43	4,403	1,696	2,707	7,110
Central Office	255.43	11,910	4,481	7,429	19,339
Drug Program	0	0	807	(807)	(807)
Eastmont Training Center	32.11	1,497	843	654	2,151
Galen State Hospital	260.00	12,124	7,971	4,153	16,277
Mountain View School	73.88	3,445	2,018	1,427	4,872
Pardons, Board of	3.25	151	81	70	221
Pine Hills School	122.33	5,704	3,213	2,491	8,195
Prison, State	321.40	14,987	6,391	8,596	23,583
Swan River Youth Forest Camp	28.33	1,321	687	634	1,955
Veterans' Home	49.13	2,291	1,323	968	3,259
Warm Springs State Hospital	720.60	33,601	33,268	333	33,934
JUSTICE, Department of					
Attorney General	534.13	24,906	8,808	16,098	41,004
Crime Control Commission	43.30	2,024	1,511	513	2,537
LABOR AND INDUSTRY, Department of					
Employment Security Division	712.40	33,219	16,015	17,204	50,423
Labor Standards Division	77.25	3,602	964	2,638	6,240
Workers' Compensation Division	163.00	7,601	4,113	3,488	11,089
LANDS, Department of					
	69.45	3,238	0	3,238	6,476
LIVESTOCK, Department of					
	138.79	6,472	3,584	2,888	9,360
MILITARY AFFAIRS, Department of					
Adjutant General	40.42	1,885	1,178	707	2,592
Disaster and Emergency Services	20.00	932	858	74	1,006
NATURAL RESOURCES & CONSERVATION, Dept. of	511.92	23,871	12,575	11,296	35,167
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	34.13	1,591	0	1,591	3,182
PUBLIC SERVICE REGULATION, Dept. of	39.00	1,819	895	924	2,743
REVENUE, Department of	1,417.76	66,110	0	66,110	132,220
SOCIAL & REHABILITATION SERVICES, Dept. of	1,061.84	49,513	28,518	20,995	70,508
OTHER	135.99	6,341	44,018	(37,677)	(31,336)
TOTAL	15,030.25	\$700,855	\$412,679	\$288,176	\$989,031

DEPARTMENT OF ADMINISTRATION

PURCHASING DIVISION
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$258,829	\$ 6,601	\$252,228
Equipment	2,695	2,695	0
Central Administration	<u>3,935</u>	<u>100</u>	<u>3,835</u>
Total	<u>\$265,459*</u>	<u>\$ 9,396</u>	<u>\$256,063</u>

The Purchasing Division of the Department of Administration provides a centralized operation for obtaining services, supplies, and materials for all state agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

Costs are allocated on the basis of the number of requisitions processed for an agency.

* Operational and equipment categories reflected on page 279 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Purchasing Division

Purchasing Division	Cost Distribution		Roll Forward		Fixed Per Agreement
	\$19,854 Per Transaction	Requisition Amount	Actual FY76	Adjustment	FY80
AGencies Receiving Service					
ELECTED OFFICIALS					
Legislative Branch	67	\$ 1,330	\$ 132	\$ 1,198	\$ 2,528
Governor	55	1,092	1,454	(362)	730
Superintendent of Public Instruction	157	3,117	2,719	398	3,515
State Auditor	50	993	0	993	1,986
Secretary of State	64	1,271	0	1,271	2,542
ADMINISTRATION, Department of	253	5,023	5,570	(547)	4,476
AGRICULTURE, Department of	125	2,482	2,152	330	2,812
BUSINESS REGULATION, Department of	33	655	0	655	1,310
COMMUNITY AFFAIRS, Department of	114	2,263	3,286	(1,023)	1,240
EDUCATION					
Agricultural Experiment Station	559	11,099	9,196	1,903	13,002
Cooperative Extension Service	72	1,430	925	505	1,935
Deaf and Blind, School for	73	1,449	1,642	(193)	1,256
Eastern Montana College	149	2,958	3,738	(780)	2,178
Commissioner of Higher Education	17	338	453	(115)	223
Historical Society	40	794	1,586	(792)	2
Library Commission	20	397	812	(415)	(18)
Montana Arts Council	5	99	94	5	104
Montana Tech.	280	5,559	3,663	1,896	7,455
Montana State University	1,387	27,538	22,905	4,633	32,171
Northern Montana College	297	5,897	5,835	62	5,959
University of Montana	553	10,980	12,311	(1,331)	9,649
Vocational Ed., Advisory Council for	6	119	113	6	125
Western Montana College	124	2,462	1,265	1,197	3,659
FISH AND GAME, Department of	589	11,694	10,234	1,460	13,154
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	497	9,868	8,006	1,862	11,730
HIGHWAYS, Department of	1,962	38,954	29,211	9,743	48,697
INSTITUTIONS, Department of					
Boulder River School and Hospital	128	2,541	6,099	(3,558)	(1,017)
Center for the Aged	64	1,271	1,076	195	1,466
Central Office	184	3,653	2,398	1,255	4,908
Drug Program	0	0	0	0	0
Eastmont Training Center	52	1,032	1,020	12	1,044
Galen State Hospital	99	1,966	2,662	(696)	1,270
Mountain View School	80	1,583	1,945	(357)	1,231
Pardons, Board of	0	0	1,000	(1,000)	(1,000)
Pine Hills School	138	2,740	2,285	455	3,195
Prison, State	269	5,341	4,380	961	6,302
Swan River Youth Forest Camp	58	1,152	736	416	1,568
Veterans' Home	56	1,112	1,151	(39)	1,073
Warm Springs State Hospital	233	4,626	7,345	(2,719)	1,907
JUSTICE, Department of					
Attorney General	278	5,520	6,967	(1,447)	4,073
Crime Control Commission	24	477	944	(467)	10
LABOR AND INDUSTRY, Department of					
Employment Security Division	156	3,097	6,099	(3,002)	95
Labor Standards Division	70	1,390	717	673	2,063
Workers' Compensation Division	75	1,489	2,077	(588)	901
LANDS, Department of	43	854	0	854	1,708
LIVESTOCK, Department of	93	1,846	1,510	336	2,182
MILITARY AFFAIRS, Department of					
Adjutant General	63	1,251	1,454	(203)	1,048
Disaster and Emergency Services	18	357	642	(285)	72
NATURAL RESOURCES & CONSERVATION, Dept. of	398	7,902	8,365	(463)	7,439
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	100	1,986	0	1,986	3,972
PUBLIC SERVICE REGULATION, Dept. of	27	536	811	(275)	261
REVENUE, Department of	372	7,386	0	7,386	14,772
SOCIAL & REHABILITATION SERVICES, Dept. of	322	6,393	5,570	823	7,216
OTHER	1,949	38,696	16,270	22,426	61,122
TOTAL	12,897	\$256,063	\$210,825	\$ 45,238	\$301,301

DEPARTMENT OF ADMINISTRATION

TREASURY DIVISION
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$136,166	\$ 62,031	\$ 74,135
Equipment	436	436	0
Central Administration	<u>2,070</u>	<u>943</u>	<u>1,127</u>
Total	<u>\$138,672*</u>	<u>\$ 63,410</u>	<u>\$ 75,262</u>

The Treasury Division has responsibility for the custody and accountability of all monies and securities belonging to or held in trust by the State of Montana. In general terms, the Treasury Division provides agencies with banking services at the lowest possible cost. The primary service function, however, is the payment of agencies' warrants.

To determine allowable costs, an analysis was made of the various duties of each employee and the relationship these duties had to agency service. It was determined that 4.90 of a 9.00 employee work force were allowable costs.

Costs are allocated on the basis of the number of warrants issued for each agency.

* Operational costs reflected on page 279 of the FY 1978 Financial Report.

*

MONTANA COST ALLOCATION PLAN

Treasury Division

Agencies Receiving Service	Cost Distribution \$.065 Per Warrant		Roll Forward		Fixed Per Agreement FY80
	Transactions	Amount	Actual FY76	Adjustment	
ELECTED OFFICIALS					
Legislative Branch	5,251	\$ 342	\$ 19	\$ 323	\$ 665
Governor	4,396	287	272	15	302
Superintendent of Public Instruction	13,010	848	775	73	921
State Auditor	5,065	330	0	330	660
Secretary of State	1,557	102	0	102	204
ADMINISTRATION, Department of	20,617	1,344	516	828	2,172
AGRICULTURE, Department of	4,397	287	456	(169)	118
BUSINESS REGULATION, Department of	2,773	181	0	181	362
COMMUNITY AFFAIRS, Department of	7,755	505	374	131	636
EDUCATION					
Agricultural Experiment Station	0	0	873	(873)	(873)
Cooperative Extension Service	0	0	381	(381)	(381)
Deaf and Blind, School for	4,303	280	224	56	336
Eastern Montana College	21,325	1,390	1,239	151	1,541
Commissioner of Higher Education	1,066	69	41	28	97
Historical Society	2,291	149	169	(20)	129
Library Commission	2,265	140	140	8	156
Montana Arts Council	854	56	46	10	66
Montana Tech.	11,200	730	577	153	883
Montana State University	47,783	3,115	783	2,332	5,447
Northern Montana College	12,506	815	629	186	1,001
University of Montana	19,341	1,261	694	567	1,828
Vocational Ed., Advisory Council for	242	16	15	1	17
Western Montana College	8,425	549	349	200	749
FISH AND GAME, Department of	60,244	3,927	3,219	708	4,635
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	16,557	1,079	1,146	(67)	1,012
HIGHWAYS, Department of	83,752	5,459	5,217	242	5,701
INSTITUTIONS, Department of					
Boulder River School and Hospital	19,006	1,239	1,125	114	1,353
Center for the Aged	3,887	253	96	157	410
Central Office	13,961	910	329	581	1,491
Drug Program	0	0	98	(98)	(98)
Eastmont Training Center	1,578	103	77	26	129
Galen State Hospital	9,043	589	555	34	623
Mountain View School	3,423	223	176	47	270
Pardons, Board of	82	5	108	(103)	(98)
Pine Hills School	4,676	305	268	37	342
Prison, State	11,396	743	540	203	946
Swan River Youth Forest Camp	1,417	92	83	9	101
Veterans' Home	1,975	129	116	13	142
Warm Springs State Hospital	22,516	1,468	1,705	(237)	1,231
JUSTICE, Department of					
Attorney General	24,557	1,600	1,088	512	2,112
Crime Control Commission	2,626	171	263	(92)	79
LABOR AND INDUSTRY, Department of					
Employment Security Division	22,516	1,468	1,124	344	1,812
Labor Standards Division	4,684	305	104	201	506
Workers' Compensation Division	57,691	3,760	2,547	1,213	4,973
LANDS, Department of	2,946	192	0	192	384
LIVESTOCK, Department of	6,821	445	389	56	501
MILITARY AFFAIRS, Department of					
Adjutant General	3,093	202	321	(119)	83
Disaster and Emergency Services	1,354	88	110	(22)	66
NATURAL RESOURCES & CONSERVATION, Dept. of	19,725	1,286	1,052	234	1,520
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	2,619	171	0	171	342
PUBLIC SERVICE REGULATION, Dept. of	2,120	138	100	38	176
REVENUE, Department of	235,617	15,358	0	15,358	30,716
SOCIAL & REHABILITATION SERVICES, Dept. of	185,790	12,110	13,154	(1,044)	11,066
OTHER	132,549	8,640	26,165	(17,525)	(8,885)
TOTAL	1,154,638	\$ 75,262	\$ 69,847	\$ 5,415	\$ 80,677

STATE AUDITOR

MANAGEMENT AND CONTROL PROGRAM
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational (Including Central Payroll)	\$440,889	\$ 75,000	\$365,889
Equipment	14,869	14,869	0
Administrative Support	<u>122,741</u>	<u>69,093</u>	<u>53,648</u>
Total	<u>\$578,499*</u>	<u>\$158,962</u>	<u>\$419,537</u>

The primary objective of the Management and Control Program of the State Auditor is to issue and mail all state warrants, and supervise and control the Central Payroll System. Since agencies, other than General Fund agencies, pay a direct charge for Central Payroll, these costs have been deleted from the agency allocations.

Costs are allocated on the basis of the number of warrants issued for each agency less payroll service fees.

* Operational, equipment and administrative support categories reflected on pages 242 and 243 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

State Auditor

Agencies Receiving Service	Cost Distribution \$ 4289 Per Warrant ¹		Roll Forward		Fixed Per Agreement FY80
	Transactions	Amount	Actual FY76	Adjustment	
ELECTED OFFICIALS					
Legislative Branch	5,251	\$ 2,204	\$ 131	\$ 2,073	\$ 4,277
Governor	4,396	1,664	1,494	180	1,844
Superintendent of Public Instruction	13,010	4,272	3,873	399	4,671
State Auditor	5,065	2,172	0	2,172	4,344
Secretary of State	1,557	668	0	668	1,336
ADMINISTRATION, Department of	20,617	6,079	1,776	4,303	10,382
AGRICULTURE, Department of	4,397	1,447	1,519	(72)	1,375
BUSINESS REGULATION, Department of	2,773	1,076	0	1,076	2,152
COMMUNITY AFFAIRS, Department of	7,755	2,029	2,337	(308)	1,721
EDUCATION					
Agricultural Experiment Station	0	0	5,857	(5,857)	(5,857)
Cooperative Extension Service	0	0	3,277	(3,277)	(3,277)
Deaf and Blind, School for	4,303	1,846	1,559	287	2,133
Eastern Montana College	21,325	9,147	13,054	(3,907)	5,240
Commissioner of Higher Education	1,066	438	445	(7)	431
Historical Society	2,291	858	1,060	(202)	656
Library Commission	2,265	971	668	303	1,274
Montana Arts Council	854	335	305	30	365
Montana Tech.	11,200	4,804	5,721	(917)	3,887
Montana State University	47,783	20,495	14,770	5,725	26,220
Northern Montana College	12,506	5,364	5,427	(63)	5,301
University of Montana	19,341	8,296	7,933	363	8,659
Vocational Ed., Advisory Council for	242	80	93	(13)	67
Western Montana College	8,425	3,614	3,785	(171)	3,443
FISH AND GAME, Department of	60,244	25,839	20,816	5,023	30,862
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	16,557	3,476	4,778	(1,302)	2,174
HIGHWAYS, Department of	83,752	10,707	10,521	186	10,893
INSTITUTIONS, Department of					
Boulder River School and Hospital	19,006	7,997	2,069	5,928	13,925
Center for the Aged	3,887	1,667	2,021	(354)	1,313
Central Office	13,961	5,638	10,549	(4,911)	727
Drug Program	0	0	313	(313)	(313)
Eastmont Training Center	1,578	634	501	133	767
Galen State Hospital	9,043	3,623	3,885	(262)	3,361
Mountain View School	3,423	1,425	1,215	210	1,635
Pardons, Board of	82	31	59	(28)	3
Pine Hills School	4,676	1,824	1,587	237	2,061
Prison, State	11,399	3,996	3,195	801	4,797
Swan River Youth Forest Camp	1,417	544	467	77	621
Veterans' Home	1,975	532	763	(231)	301
Warm Springs State Hospital	22,516	9,572	14,348	(4,777)	4,795
JUSTICE, Department of					
Attorney General	24,552	6,789	4,220	2,569	9,358
Crime Control Commission	2,626	582	1,899	(1,317)	(735)
LABOR AND INDUSTRY, Department of					
Employment Security Division	22,516	(1,097)	5,496	(6,593)	(7,690)
Labor Standards Division	4,684	1,526	858	668	2,194
Workers' Compensation Division	57,691	22,938	13,489	9,449	32,387
LANDS, Department of	2,946	1,264	0	1,264	2,528
LIVESTOCK, Department of	6,821	1,635	1,326	309	1,944
MILITARY AFFAIRS, Department of					
Adjutant General	3,093	1,180	1,269	(89)	1,091
Disaster and Emergency Services	1,354	423	593	(170)	253
NATURAL RESOURCES & CONSERVATION, Dept. of	19,725	6,190	5,619	571	6,761
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	2,619	818	0	818	1,636
PUBLIC SERVICE REGULATION, Dept. of	2,120	909	790	119	1,028
REVENUE, Department of	235,617	95,736	0	95,736	191,472
SOCIAL & REHABILITATION SERVICES, Dept. of	185,790	69,019	67,234	1,785	70,804
OTHER	132,549	56,261	148,351	(92,090)	(35,829)
TOTAL	1,154,638	\$419,537	\$403,306	\$ 16,231	\$435,768

¹ Total payroll service fees were added to allowable cost (\$419,537 + \$75,703 = \$495,240) prior to cost distribution. After each agency's amount was computed, actual payroll service fees paid by each agency were subtracted from the agency's allowable cost. The \$4289 per warrant figure represents cost prior to removal of payroll service fees.

OFFICE OF BUDGET AND PROGRAM PLANNING

BUDGET AND PROGRAM PLANNING
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$463,934	\$328,603 ¹	\$135,331
Equipment	2,686 ²	2,686	0
Director's Office	<u>208,333</u>	<u>152,704³</u>	<u>\$ 55,629</u>
Total	<u>\$674,953⁴</u>	<u>\$483,993</u>	<u>\$190,960</u>

The Governor's Office of Budget and Program Planning assists in the preparation and administration of the state budget. The agency also assists in the development and evaluation of alternative program plans for the provision of state government services.

Allowable costs were determined by the amount of Budget Office time (40%) spent on assisting agencies in preparing and presenting budget requests.

Costs are allocated on the basis of actual agency operating budgets for personal services, operational costs and equipment.

¹ Non-allowable funds consist of federal funds expended, General Fund support for the Research project, and 60% of the remaining operation expenses.

² Includes \$8 for clearinghouse function.

³ Non-allowable funds consist of pro-rated amounts for Research, and all A-95 Clearinghouse operation expenses. Also included as non-allowable is 60% of the remaining pro-rated allocation to Budget and Program Planning.

⁴ Total OBPP cost reflected on page 241 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Budget and Program Planning

Agencies Receiving Service	Cost Distribution \$398.32 Per Million Budget		Roll Forward		Fixed Per Agreement FY80
	(\$000,000)	Amount	Actual FY76	Adjustment	
ELECTED OFFICIALS					
Legislative Branch	3.03	\$ 1,207	\$ 951	\$ 256	\$ 1,463
Governor	2.72	1,083	1,150	(67)	1,016
Superintendent of Public Instruction	4.20	1,673	1,647	26	1,699
State Auditor	1.06	422	473	(51)	371
Secretary of State	.55	219	214	5	224
ADMINISTRATION, Department of	14.12	5,624	5,072	552	6,176
AGRICULTURE, Department of	1.58	629	776	(147)	482
BUSINESS REGULATION, Department of	1.07	426	468	(42)	384
COMMUNITY AFFAIRS, Department of	3.64	1,450	1,632	(182)	1,268
EDUCATION					
Agricultural Experiment Station	5.60	2,231	1,583	648	2,879
Cooperative Extension Service	3.13	1,247	508	739	1,986
Deaf and Blind, School for	1.53	609	612	(3)	606
Eastern Montana College	12.56	5,003	2,797	2,206	7,209
Commissioner of Higher Education	.58	231	309	(78)	153
Historical Society	.92	366	523	(157)	209
Library Commission	.58	231	264	(33)	198
Montana Arts Council	.10	40	35	5	45
Montana Tech.	6.16	2,454	1,055	1,399	3,853
Montana State University	49.60	19,757	9,128	10,629	30,386
Northern Montana College	4.97	1,980	1,224	756	2,736
University of Montana	41.19	16,407	9,610	6,797	23,204
Vocational Ed., Advisory Council for	.07	28	30	(2)	26
Western Montana College	2.88	1,147	821	326	1,473
FISH AND GAME, Department of	11.24	4,477	4,604	(127)	4,350
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	10.63	4,234	3,962	272	4,506
HIGHWAYS, Department of	143.75	57,259	58,320	(1,061)	56,198
INSTITUTIONS, Department of					
Boulder River School and Hospital	8.27	3,294	4,444	(1,150)	2,144
Center for the Aged	1.32	526	353	173	699
Central Office	4.52	1,800	1,632	168	1,968
Drug Program	0	0	229	(229)	(229)
Eastmont Training Center	.47	187	189	(2)	185
Galen State Hospital	4.08	1,625	1,951	(326)	1,299
Mountain View School	1.15	458	498	(40)	418
Pardons, Board of	.07	28	30	(2)	26
Pine Hills School	2.01	801	901	(100)	701
Prison, State	7.19	2,864	2,951	(87)	2,777
Swan River Youth Forest Camp	.55	219	234	(15)	204
Veterans' Home	.74	295	333	(38)	257
Warm Springs State Hospital	10.76	4,286	6,714	(2,428)	1,858
JUSTICE, Department of					
Attorney General	10.48	4,174	4,385	(211)	3,963
Crime Control Commission	.86	343	513	(170)	173
LABOR AND INDUSTRY, Department of					
Employment Security Division	11.19	4,457	3,996	461	4,918
Labor Standards Division	1.57	625	328	297	922
Workers' Compensation Division	3.22	1,283	1,319	(36)	1,247
LANDS, Department of					
LIVESTOCK, Department of	1.38	550	453	97	647
MILITARY AFFAIRS, Department of	2.57	1,024	1,080	(56)	968
Adjutant General	.89	355	428	(73)	282
Disaster and Emergency Services	.36	143	234	(91)	52
NATURAL RESOURCES & CONSERVATION, Dept. of	9.93	3,955	3,897	58	4,013
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	.80	319	468	(149)	170
PUBLIC SERVICE REGULATION, Dept. of	.83	331	368	(37)	294
REVENUE, Department of	45.71	18,207	17,928	279	18,486
SOCIAL & REHABILITATION SERVICES, Dept. of	17.47	6,959	7,266	(307)	6,652
OTHER	3.56	1,418	1,810	(392)	1,026
TOTAL	479.41	\$190,960	\$172,700	\$ 18,260	\$209,220

MONTANA COST ALLOCATION PLAN

Budget and Program Planning

Agencies Receiving Service	Cost Distribution \$398.32 Per Million		Roll Forward		Fixed Per Agreement FY80
	Budget (\$000,000)	Amount	Actual FY78	Adjustment	
ELECTED OFFICIALS					
Legislative Branch	3.03	\$ 1,207	\$ 951	\$ 256	\$ 1,463
Governor	2.72	1,083	1,150	(67)	1,016
Superintendent of Public Instruction	4.20	1,673	1,647	26	1,699
State Auditor	1.06	422	473	(51)	371
Secretary of State	.55	219	214	5	224
ADMINISTRATION, Department of	14.12	5,624	5,072	552	6,176
AGRICULTURE, Department of	1.58	629	776	(147)	482
BUSINESS REGULATION, Department of	1.07	426	468	(42)	384
COMMUNITY AFFAIRS, Department of	3.64	1,450	1,632	(182)	1,268
EDUCATION					
Agricultural Experiment Station	5.60	2,231	1,583	648	2,879
Cooperative Extension Service	3.13	1,247	508	739	1,986
Deaf and Blind, School for	1.53	609	612	(3)	606
Eastern Montana College	12.56	5,003	2,797	2,206	7,209
Commissioner of Higher Education	.58	231	309	(78)	153
Historical Society	.92	366	523	(157)	209
Library Commission	.58	231	264	(33)	198
Montana Arts Council	.10	40	35	5	45
Montana Tech.	6.16	2,454	1,055	1,399	3,853
Montana State University	49.60	19,757	9,128	10,629	30,386
Northern Montana College	4.97	1,980	1,224	756	2,736
University of Montana	41.19	16,407	9,610	6,797	23,204
Vocational Ed., Advisory Council for	.07	28	30	(2)	26
Western Montana College	2.88	1,147	821	326	1,473
FISH AND GAME, Department of	11.24	4,477	4,604	(127)	4,350
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	10.63	4,234	3,962	272	4,506
HIGHWAYS, Department of	143.75	57,259	58,320	(1,061)	56,198
INSTITUTIONS, Department of					
Boulder River School and Hospital	8.27	3,294	4,444	(1,150)	2,144
Center for the Aged	1.32	526	353	173	699
Central Office	4.52	1,800	1,632	168	1,968
Drug Program	0	0	229	(229)	(229)
Eastmont Training Center	.47	187	189	(2)	185
Galen State Hospital	4.08	1,625	1,951	(326)	1,299
Mountain View School	1.15	458	498	(40)	418
Pardons, Board of	.07	28	30	(2)	26
Pine Hills School	2.01	801	901	(100)	701
Prison, State	7.19	2,864	2,951	(87)	2,777
Swan River Youth Forest Camp	.55	219	234	(15)	204
Veterans' Home	.74	295	333	(38)	257
Warm Springs State Hospital	10.76	4,286	6,714	(2,428)	1,858
JUSTICE, Department of					
Attorney General	10.48	4,174	4,385	(211)	3,963
Crime Control Commission	.86	343	513	(170)	173
LABOR AND INDUSTRY, Department of					
Employment Security Division	11.19	4,457	3,996	461	4,918
Labor Standards Division	1.57	625	328	297	922
Workers' Compensation Division	3.22	1,283	1,319	(36)	1,247
LANDS, Department of	1.38	550	453	97	647
LIVESTOCK, Department of	2.57	1,024	1,080	(56)	968
MILITARY AFFAIRS, Department of					
Adjutant General	.89	355	428	(73)	282
Disaster and Emergency Services	.36	143	234	(91)	52
NATURAL RESOURCES & CONSERVATION, Dept. of	9.93	3,955	3,897	58	4,013
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	.80	319	468	(149)	170
PUBLIC SERVICE REGULATION, Dept. of	.83	331	368	(37)	294
REVENUE, Department of	45.71	18,207	17,928	279	18,486
SOCIAL & REHABILITATION SERVICES, Dept. of	17.47	6,959	7,266	(307)	6,652
OTHER	3.56	1,418	1,810	(392)	1,026
TOTAL	<u>479.41</u>	<u>\$190,960</u>	<u>\$172,700</u>	<u>\$ 18,260</u>	<u>\$209,220</u>

OFFICE OF BUDGET AND PROGRAM PLANNING

STATE CLEARINGHOUSE
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$ 22,277	\$ 11,613	\$ 10,664
Equipment	<u>8</u>	<u>8</u>	<u>0</u>
Total	<u>\$ 22,285*</u>	<u>\$ 11,621</u>	<u>\$ 10,664</u>

The State Clearinghouse of the Office of Budget and Program Planning is responsible for fulfilling the requirements of Office of Management and Budget Circular A-95 and the state's Federal Assistance Management Act.

Costs are allocated on the basis of the number of project applications originating in each agency.

* Clearinghouse cost contained in Program Cost Summary for Office of Budget and Program Planning on page 241 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

State Clearinghouse

Agencies Receiving Service	Cost Distribution \$37.95 Per Project		Roll Forward		Fixed Per Agreement FY80
	Transactions	Amount	Actual FY76	Adjustment	
ELECTED OFFICIALS	Transactions				
Governor	7	\$ 266	\$ 773	(\$ 507)	(\$ 241)
AGRICULTURE, Dept. of	2	76	119	(43)	33
COMMUNITY AFFAIRS, Dept. of	16	607	416	191	798
EDUCATION					
Historical Society	1	38	0	38	76
Library Commission	2	76	119	(43)	33
Montana Arts Council	1	38	60	(22)	16
Montana Tech.	2	76	60	16	92
Montana State University	1	38	60	(22)	16
Northern Montana College	1	38	0	38	76
University of Montana	1	38	0	38	76
FISH & GAME, Dept. of	13	493	595	(102)	391
HEALTH & ENVIRONMENTAL SCIENCES, Dept. of	20	759	1,487	(728)	31
HIGHWAYS, Dept. of	138	5,237	12,612	(7,375)	(2,138)
INSTITUTIONS, Dept. of					
Central Office	8	304	298	6	310
JUSTICE, Dept. of					
Crime Control Commission	6	228	417	(189)	39
LABOR & INDUSTRY, Dept. of					
Employment Security Division	17	645	415	230	875
Workers' Compensation Division	1	38	60	(22)	16
NATURAL RESOURCES & CONSERVATION, Dept. of	11	417	178	239	656
SOCIAL & REHABILITATION SERVICES, Dept. of	33	1,252	2,201	(949)	303
TOTAL	281	\$ 10,664	\$ 19,870	(\$ 9,206)	\$ 1,458

COMMISSIONER OF HIGHER EDUCATION

ADMINISTRATION PROGRAM
COST ALLOCATION
Actual Fiscal Year 1978

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$524,492	\$ 46,124	\$478,368
Equipment	<u>2,963</u>	<u>2,903</u>	<u>0</u>
Total	<u>\$527,395*</u>	<u>\$ 49,027</u>	<u>\$478,368</u>

The Commissioner of Higher Education of the Montana University System acts as secretary to the University Board of Regents on matters pertaining to higher education and is a coordinating office for the Montana University System.

Allowable costs consist of those items directly attributable to the administration of Montana's six university units. Approximately one quarter of the Commissioner's salary and travel have attributed to general support of the Board of Regents and are therefore a general cost of government.

Costs are allocated on the basis of the operating budgets of each of the units.

* Operational and equipment categories on page 248 of the FY 1978 Financial Report.

MONTANA COST ALLOCATION PLAN

Commissioner of Higher Education

Agencies Receiving Service	Cost Distribution \$7,184 Per Million		Roll Forward		Fixed Per
	Budget (\$000,000)	FY78 Amount	Actual FY76	Adjustment	Agreement FY80
EDUCATION					
Agricultural Experiment Station	\$ 5.76	\$ 41,379	\$ 30,510	\$ 10,869	\$ 52,248
Cooperative Extension Service	3.13	22,485	14,098	8,387	30,872
Eastern Montana College	7.17	51,508	54,578	(3,070)	48,438
Montana Tech	2.81	20,186	20,642	(456)	19,730
Montana State University	21.94	157,612	226,062	(68,450)	89,162
Northern Montana College	3.16	22,701	23,966	(1,265)	21,436
University of Montana	20.67	148,489	171,786	(23,297)	125,192
Western Montana College	1.95	14,008	15,406	(1,398)	12,610
TOTAL	<u>\$66.59</u>	<u>\$478,368</u>	<u>\$557,048</u>	<u>(\$ 78,680)</u>	<u>\$399,688</u>

MONTANA COST ALLOCATION PLAN

Summary

Agencies Receiving Service	Accounting	General Services	Records Management	Insurance	Management Systems	Personnel
ELECTED OFFICIALS						
Legislative Branch	\$ 4,183	\$ 31,544	\$ 62	\$ 0	\$ 1,256	\$ 10,496
Governor	379	30,196	9	8,729	(1,049)	6,545
Superintendent of Public Instruction	11,969	26,913	1,093	8,370	(518)	12,409
State Auditor	34,388	21,197	1,600	0	11,022	4,662
Secretary of State	1,108	9,447	12	0	356	3,094
ADMINISTRATION, Department of	9,843	68,404	2,516	6,436	(620)	33,315
AGRICULTURE, Department of	1,758	28,545	0	0	(436)	5,925
BUSINESS REGULATION, Department of	3,740	0	75	0	1,198	5,152
COMMUNITY AFFAIRS, Department of	1,899	0	0	5,119	(1,188)	9,150
EDUCATION						
Agricultural Experiment Station	5,936	0	0	2,431	732	20,640
Cooperative Extension Service	3,389	0	0	211	880	6,162
Deaf and Blind, School for	(72)	0	0	16,095	(524)	6,734
Eastern Montana College	45,167	0	0	28,268	13,747	17,975
Commissioner of Higher Education	708	0	0	0	105	1,276
Historical Society	1,863	11,330	2,966	3,643	56	2,783
Library Commission	324	0	0	0	(213)	1,788
Montana Arts Council	533	0	0	0	80	452
Montana Tech.	9,744	0	0	16,744	2,678	10,238
Montana State University	106,385	0	81	131,909	31,573	62,903
Northern Montana College	12,508	0	0	18,600	3,150	10,613
University of Montana	320,866	0	66	83,170	100,729	48,589
Vocational Ed., Advisory Council for	32	0	0	0	(68)	135
Western Montana College	4,424	0	0	13,975	1,174	6,289
FISH AND GAME, Department of	63,832	0	156	23,513	13,719	34,471
HEALTH AND ENVIRONMENTAL SCIENCES, Dept. of	9,426	105,333	657	16,867	(1,334)	21,058
HIGHWAYS, Department of	12,737	10,152	711	84,605	(4,111)	147,720
INSTITUTIONS, Department of						
Boulder River School and Hospital	6,516	0	1,212	49,592	718	35,137
Center for the Aged	1,400	0	0	20,376	253	7,110
Central Office	16,286	0	34	0	4,620	19,339
Drug Program	(376)	0	0	0	(265)	(807)
Eastmont Training Center	506	0	3	5,022	(165)	2,151
Galen State Hospital	3,090	0	0	42,169	289	16,277
Mountain View School	432	0	0	7,324	(303)	4,872
Pardons, Board of	(759)	0	0	0	(403)	221
Pine Hills School	234	0	0	21,760	(672)	8,195
Prison, State	6,237	0	0	77,894	1,105	23,583
Swan River Youth Forest Camp	(47)	0	0	3,986	(304)	1,955
Veterans' Home	719	0	0	11,536	58	3,259
Warm Springs State Hospital	8,043	0	0	103,699	778	33,934
JUSTICE, Department of						
Attorney General	1,653	15,624	152	6,270	(2,301)	41,004
Crime Control Commission	2,694	0	0	4,282	524	2,537
LABOR AND INDUSTRY, Department of						
Employment Security Division	(2,325)	0	2,402	29,668	(2,281)	50,423
Labor Standards Division	5,353	0	112	0	1,611	6,240
Workers' Compensation Division	4,334	0	1,982	0	90	11,089
LANDS, Department of						
	5,010	0	1,257	0	1,606	6,476
LIVESTOCK, Department of						
	2,557	0	3,438	(1,249)	(1,236)	9,360
MILITARY AFFAIRS, Department of						
Adjutant General	(293)	0	1,290	35,099	(554)	2,592
Disaster and Emergency Services	232	0	0	0	(162)	1,006
NATURAL RESOURCES & CONSERVATION, Dept. of	4,430	82,749	1,814	14,035	(1,334)	35,167
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	8,862	0	197	0	2,840	3,182
PUBLIC SERVICE REGULATION, Dept. of	190	0	63	0	(179)	2,743
REVENUE, Department of	81,304	95,730	3,032	0	26,060	132,220
SOCIAL & REHABILITATION SERVICES, Dept. of	95,626	95,177	65	18,001	24,503	70,508
OTHER	(78,224)	877	7,847	73,150	(45,693)	(31,336)
TOTAL	\$840,753	\$633,218	\$ 34,904	\$991,299	\$181,597	\$989,031

FOR FISCAL YEAR ENDING JUNE 30, 1980

Purchasing	Treasury	Auditor	Budget & Program Planning	Clearinghouse	Commissioner of Higher Education	TOTAL
\$ 2,528	\$ 665	\$ 4,277	\$ 1,463	\$ 0	\$ 0	\$ 56,474
730	302	1,844	1,016	(241)	0	48,460
3,515	921	4,671	1,699	0	0	71,042
1,986	660	4,344	371	0	0	80,230
2,542	204	1,336	224	0	0	18,323
4,476	2,172	10,382	6,176	0	0	143,100
2,812	118	1,375	482	33	0	40,612
1,310	362	2,152	384	0	0	14,373
1,240	636	1,721	1,268	798	0	20,643
13,002	(873)	(5,857)	2,879	0	52,248	91,138
1,935	(381)	(3,277)	1,986	0	30,872	41,797
1,256	336	2,133	606	0	0	26,564
2,178	1,541	5,240	7,209	0	48,438	169,763
223	97	431	153	0	0	2,993
2	129	656	209	76	0	23,713
(18)	156	1,274	198	33	0	3,542
104	66	365	45	16	0	1,661
7,455	883	3,887	3,853	92	19,730	75,304
32,171	5,447	26,220	30,386	16	89,162	516,253
5,959	1,001	5,301	2,736	76	21,436	81,380
9,649	1,828	8,659	23,204	76	125,192	722,028
125	17	67	26	0	0	334
3,659	749	3,443	1,473	0	12,610	47,796
13,154	4,635	30,862	4,350	391	0	189,083
11,730	1,012	2,174	4,506	31	0	171,460
48,697	5,701	10,893	56,198	(2,138)	0	371,165
(1,017)	1,353	13,925	2,144	0	0	109,580
1,466	410	1,313	699	0	0	33,027
4,908	1,491	727	1,968	310	0	49,683
0	(98)	(313)	(229)	0	0	(2,088)
1,044	129	767	185	0	0	9,642
1,270	623	3,361	1,299	0	0	68,378
1,231	270	1,635	418	0	0	15,879
(1,000)	(98)	3	26	0	0	(2,010)
3,195	342	2,061	701	0	0	35,816
6,302	946	4,797	2,777	0	0	123,641
1,568	101	621	204	0	0	8,084
1,073	142	301	257	0	0	17,345
1,907	1,231	4,795	1,858	0	0	156,245
4,073	2,112	9,358	3,963	0	0	81,908
10	79	(735)	173	39	(9,603
95	1,812	(7,690)	4,918	875	0	77,897
2,063	506	2,194	922	0	0	19,001
901	4,973	32,387	1,247	16	0	57,019
1,708	384	2,528	647	0	0	19,616
2,182	501	1,944	968	0	0	18,465
1,048	83	1,091	282	0	0	40,638
72	66	253	52	0	0	1,519
7,439	1,520	6,761	4,013	656	0	157,250
3,972	342	1,636	170	0	0	21,201
261	176	1,028	294	0	0	4,576
14,772	30,716	191,472	18,486	0	0	593,792
7,216	11,066	70,804	6,652	303	0	399,921
61,122	(8,885)	(35,829)	1,026	0	0	(55,945)
<u>\$301,301</u>	<u>\$ 80,677</u>	<u>\$435,768</u>	<u>\$209,220</u>	<u>\$ 1,458</u>	<u>\$399,688</u>	<u>\$5,098,914</u>

MONTANA COST ALLOCATION PLAN

APPENDIX

STATE CENTRALIZED SERVICES BILLED DIRECTLY TO AGENCIES

DEPARTMENT OF ADMINISTRATION - Data Processing

The Computer Services Division and the Information Systems Division of the Department of Administration satisfies the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services: (1) Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs. (2) Processing Services: Services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs and supply costs. (3) Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs. (4) Equipment: Charged directly to the user when it is installed for their use only.

DEPARTMENT OF ADMINISTRATION - Duplicating/Printing

The Department of Administration provides duplicating and printing services to state agencies and bills them directly on a cost basis.

DEPARTMENT OF ADMINISTRATION - Interagency Mail Service

The Department of Administration provides mail services to state agencies. The U.S. Postal Service pays the Department for handling incoming and outgoing postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

DEPARTMENT OF ADMINISTRATION - Telephone Usage

The Department of Administration has centralized the billing function for telephones and pro-rates the cost to state agencies.*

DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage and retrieval of state agency records. The cost of operating this program is assumed, in part, by a General Fund appropriation (see Part I) and partly from direct charges for microfilm processing and storage of state records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month.

DEPARTMENT OF ADMINISTRATION - Merit System Council

The Merit System Council was established in Montana to provide personnel assistance to the Departments of Health, Social and Rehabilitation Services, Labor (Employment Security Division and the Division of Workers' Compensation), Military Affairs (Civil Defense), Justice (Montana Board of Crime Control), and Institutions (Adaptive Services Division). Each of the participating agencies contribute funds for the operation of the Merit System Council based on the respective number of employees included under the System's program.

DEPARTMENT OF ADMINISTRATION - Public Employee's Retirement System

The Public Employees' Retirement System was created for the purpose of providing a system whereby employees who become superannuated or incapacitated may, without hardship or prejudice, be replaced by more capable employees, and to that end, provide a retirement system consisting of retirement compensation and death benefits. Each agency within the state is required to pay into the system an amount equal to 5.5% of each employee's gross salary.

P.E.R.S. also administers specialized retirement programs for Game Wardens, Judges, Highway Patrol, and Volunteer Firemen of unincorporated areas. Each agency benefiting from these programs are also billed directly for participation.

DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 6.312% of the employee's gross income.

AUDITOR - Centralized Payroll

Centralized Payroll was established for the purpose of consolidating payroll accounting for all agencies. Its function is to collect salary data, prepare payrolls and produce federal and state earnings statements.

The cost of operating this program is assumed, in part, by a General Fund appropriation and partly from a dollar charge per employee per month for all employees whose salaries are paid from funds other than the General Fund.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains an adequate fleet of state-owned vehicles of various types in order to satisfy the transportation requirements of state agencies located in Helena. Vehicles are maintained in the best possible condition and billed at various rates determined by the type of vehicle used.

DEPARTMENT OF COMMUNITY AFFAIRS - Aeronautics Division

The Aeronautics Division provides air transportation for state officials, using the state-owned and/or private rental planes on an availability basis.

The cost of this service is charged directly to the using agencies. To arrive at the amount which is to be charged for the use of their planes, the Division determines their rates based on three factors: cost per hour for use of the plane, pilots' cost, and per diem cost for the pilot. The cost per hour varies depending upon the type of aircraft being used.

DEPARTMENT OF LABOR - Division of Workers' Compensation

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers, and compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of selected state agencies. Agencies partially or totally funded by federal funds are, based upon a percentage of completion of an audit contracted or conducted by the Legislative Auditor, billed for reimbursement for the costs of audit associated with the federal funds. Costs are reported using actual hourly costs for each audit.

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